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UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW HAMPSHIRE

In re:)
) Chapter 11
WHISPERING PINES ESTATE, INC. d/b/a) Jointly Administered through
THE PINES AT EDGEWOOD CENTRE) Case No. 05-56003-MWV
)
Debtor)
)
In re:) Case No. 05-56004-MWV
AMI-BURLINGTON, INC. d/b/a)
THE ANCHORAGE INN)
Debtor)

NOTICE OF APPEAL

Whispering Pines Estates, Inc., the debtor, appeals under 28 U.S.C. §158(a) or (b) from the Order Confirming Chapter 11 Plan (Docket Entry #307) filed by Flash Island, Inc. entered on the 23rd day of October, 2006.

The names of all parties to the judgment, order, or decree appealed from and the names, addresses, and telephone numbers of their respective attorneys are as follows:

Whispering Pines Estates, Inc. Jennifer Rood, Esq. Bernstein Shur 670 N. Commercial Street, Suite 108 P.O. Box 1120 Manchester, NH 03105-1120 (603) 623-8700 Flash Island, Inc. Bill Gannon, Esquire 889 Elm Street Manchester, NH 03101 (603) 621-0833

R. Carl Anderson, Esq. SULLOWAY & HOLLIS, PLLC 9 Capitol Street, POB 1256 Concord, NH 03302-1256 (603) 224-2341 Respectfully submitted,

WHISPERING PINES ESTATE INC. d/b/a THE PINES AT EDGEWOOD CENTRE

AMI-BURLINGTON, INC. d/b/a THE ANCHORAGE INN

By their Attorneys,

BERNSTEIN, SHUR, SAWYER & NELSON, P.A.

Date: October 27, 2006 By: /s/ Jennifer Rood

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CERTIFICATE OF SERVICE

VIA "ECF MAIL"

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Date: October 27, 2006

/s/ Jennifer Rood
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